

# **EXHIBIT 3**



PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

May 10, 2018

Melissa Keaney, Staff Attorney  
National Immigration Law Center  
3450 Wilshire Blvd., #108-62  
Los Angeles, CA 90010

Dear Ms. Keaney

This is our final response to your Freedom of Information Act (FOIA) request dated May 8, 2018 that we received on May 8, 2018.

You asked for records related to the execution of a search warrant, search, and worksite enforcement operation conducted on April 5, 2018 by the Internal Revenue Service (IRS) and other federal and state law enforcement agencies at Southeastern Provision located at 1617 Helton Road, Bean Station, Tennessee.

All records relating to the law enforcement action conducted at Southeastern Provision in Bean Station, Tennessee on April 5, 2018, including but not limited to the following:

1. All records related to the worksite operation conducted at Southeastern Provision in Bean Station, Tennessee on April 5, 2018, including but not limited to:
  - a. Enforcement Action Review Form (EARF);
  - b. Risk Assessment Guide;
  - c. Search Warrant Checklist;
  - d. Search Warrant Plan;
2. All communications between the IRS and any Tennessee state or local governmental agency or Tennessee state or local law enforcement agency, including but not limited to the Tennessee Highway Patrol, related to the worksite enforcement operation conducted at Southeastern Provision;
3. All communications between the IRS and the Department of Homeland Security or its component agencies (including Immigration and Customs Enforcement and Homeland Security Investigations) related to the worksite enforcement operation conducted at Southeastern Provision;
4. All communications between the IRS and individuals associated with Southeastern Provision, including managers, supervisors, employees and/ or agents;
5. Copies of all administrative and/or criminal warrants issued and served on an agent of Southeastern Provision related to the worksite enforcement operation;
6. All FOIA Search Staffing Sheets related to the instant FOIA request.

The scope of your request extends to documents, to the extent that any exist, that consist of, or contain the return information of a third party. Please be advised that such records, to the extent that they exist, would be confidential and may not be disclosed unless specifically authorized by law. Specifically, Internal Revenue Code (IRC) § 6103 prohibits the release of returns and return information unless disclosure is authorized by Title 26.

The Service's FOIA regulations specify that, in order to be processed, all requests that involve the disclosure of records that may be limited by statute or regulation, including requests for documents that are protected by IRC § 6103, must establish the right of the person making the request to the disclosure of the records in question. See 26 C.F.R. § 601.702(c)(4)(i)(E). Specifically, when a person is requesting records pertaining to other persons or businesses, "the requester shall furnish a properly executed power of attorney, Privacy Act consent, or tax information authorization, as appropriate." See 26 C.F.R. § 601.702(c)(5)(iii)(C). Without such authorization, the request is incomplete and cannot be processed. See 26 C.F.R. § 601.702(c)(4). Only fully compliant requests can be processed.

Because of the foregoing, we are closing your request as incomplete with no further action.

You may contact me, FOIA Public Liaison Celeste Neal to discuss your request at:

IRS Disclosure Office 14  
1301 Clay Street  
Oakland, CA 94612  
510-907-5338

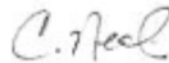
The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you are unable to resolve your FOIA dispute through the FOIA Public Liaison, the Office of Government Information Services (OGIS), the Federal FOIA Ombudsman's Office, offers mediation services to help resolve disputes between FOIA requesters and Federal agencies. The contact information for OGIS is:

Office of Government Information Services  
National Archives and Records Administration  
8601 Adelphi Road--OGIS  
College Park, MD 20740-6001  
202-741-5770  
877-684-6448  
ogis@nara.gov  
ogis.archives.gov

If you have any questions, please call Tax Law Specialist Lauri Takeguchi, ID # 1000682891, at 408-283-1465, or write to: Internal Revenue Service, Centralized Processing Unit, P.O. Box 621506, Stop 211, Atlanta, GA 30362-3006. Please refer to case number F18129-0005.

Sincerely,



Celeste Neal  
Disclosure Manager  
Disclosure Office 14